

FILING FEE: \$25.00

Check # _____

Amount: \$ _____

Cash: \$ _____

MIKE KOVACK
MEDINA COUNTY AUDITOR
144 N. Broadway St., Room 301
Medina, OH 44256
330-725-9765

www.medinacountyauditor.org

DTE 109 Rev. 4/11

County: Medina

Application No.: _____

Tax Year: _____

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March.

1. Owner's name _____ Phone _____

2. Owner's address _____

3. Parcel number(s)	Street		City		State		ZIP code	
	Number of acres		Parcel number(s)		Number of acres			
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____

4. If tracts, lots or parcels used exclusively for commercial agricultural production total less than ten acres, show the total gross income from agricultural products for each of the past three years.

Last year \$ _____ Two years ago \$ _____ Three years ago \$ _____

5. If you have a soil or aerial map of this farm, attach a copy of each map.

6. List the acreage in each crop or land use for the past three years:

Land Use:	Last year Number of acres	Two years ago Number of acres	Three years ago Number of acres
Corn and soybeans			
Wheat and oats			
Hay			
Other Crops:			
Permanent pasture			
Noncommercial woodland			
Commercial timber			
Homesite(s)			
Roads and waste			
Other use			
Total acres			

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property to verify the accuracy of this application.

Signature of owner _____ Date _____

Below This Line for County Auditor's Use Only

Receipt for Payment of Fee

I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed with me.

County Auditor _____ Date Filed _____

Name on Tax List _____

Taxing District _____ Parcel No. _____

Description _____ No. of Acres _____

Instructions for the Initial Application for Valuation of Land at Its Current Agricultural Use

General Information and Filing Requirements

This application is to be used by the landowner to file for the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only "land devoted exclusively to agricultural use" may qualify. **If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to the tax savings over the prior three years.**

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

Time and Place of Filing Application

The initial application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land increases during the revaluation and the auditor has not advertised the completion of the revaluation or notified the owner of the increase prior to the first Monday in March of the revaluation year, the application may be filed anytime before the first Monday in March of the following year.

If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

Current Agricultural Use

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers and certain timber not grown for commercial purposes. Qualified land includes land devoted to biodiesel production, biomass energy production, electric or heat energy production, and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use, provided that at least 50% of the feedstock used in the production was derived from parcels of land under common ownership or leasehold. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation

practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Qualifying Acreage

Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must have been devoted exclusively to commercial agricultural use during the three years prior to the year in which the CAUV application is filed. With certain exceptions, land less than ten acres must meet the same requirements and have earned a minimum average yearly gross income of \$2,500 from the sale of products raised on the land during the three years prior to the filing of the application. If actual income figures are unavailable for the three-year waiting period, evidence of anticipated qualifying income may be submitted.

Other qualifying acreage includes land receiving compensation for certain land retirement or conservation programs under an agreement with the federal government. Currently, these programs meet this designation: the Conservation Reserve Program (CRP), Grasslands Reserve Program (GRP) and Conservation Reserve Enhancement Program (CREP).

Noncommercial Woodland

Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with more than ten qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

Mixed Use Parcels

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

Instructions for Applicant

- | | |
|---------------|--|
| Lines 1 and 2 | Show the name and address of the property's legal owner. |
| Line 3 | List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm. |
| Line 4 | If the farmed acreage used exclusively for commercial agriculture production is less than 10 (ten) acres, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for the last three years. Specify other units of measure as needed. If more than 10 (ten) acres are farmed, you may skip this line. |
| Line 5 | List the acreage in each crop or land use for the past three years. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If enrolled in a land retirement or conservation program, attach a copy of the contract and a map showing the boundaries. |

Medina County Auditor

Current Agricultural Use Value (CAUV) Income Production Sheet

Parcel number(s) _____

- 1) Did this farm earn a gross income last year? YES _____ NO _____
 2) Did you file a Schedule F (Farm Income) with last year's Income Tax Return? YES _____ NO _____
(if yes, please attach copy)
 3) Do you have a written Woodlands Management plan on file with Medina County? YES _____ NO _____
(if yes, what practices were conducted in the woodlands last year?)

- 4) Are you in a Federal Government Set-Aside or CRP Program? YES _____ NO _____
 5) Was land devoted exclusively to agriculture use in the three previous calendar years? YES _____ NO _____
 6) Please complete the following:

Include the information for prior 3 years for a new farm.

<u>Use</u>	<u>Acreage</u>	<u>Yield</u>	<u>Income</u>
	<u>Year 1 /Year 2 /Year 3</u>	<u>Year 1 /Year 2 /Year 3</u>	<u>Year 1 /Year 2 /Year 3</u>
Crops – Corn & Soybean	____/____/____	____/____/____	____/____/____
Crops – Wheat & Oats	____/____/____	____/____/____	____/____/____
Crops – Hay	____/____/____	____/____/____	____/____/____
Crops – Commercial Timber/Firewood	____/____/____	____/____/____	____/____/____
Crops – Other: _____	____/____/____	____/____/____	____/____/____
Other Ag Use: _____	____/____/____	____/____/____	____/____/____
Livestock Sold (Number sold:____)	YR1 _____ YR2 _____ YR3 _____		
Livestock Boarded (Number boarded)	YR1 _____ YR2 _____ YR3 _____		

(Please attach copy of Boarding contract)

OWNER INFORMATION:

Owner Name _____

Address _____

City/State/Zip _____

Telephone _____

E-mail _____

If land is being farmed by someone other than the owner, please complete this section:

Farmer Name _____

Address _____

City/State/Zip _____

Telephone _____

I declare under penalty of perjury that this has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

Owner's Signature _____ Date _____

Farmer's Signature _____ Date _____

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